

mgr Anna Kobylska

THE LEGAL STATUS OF A DIRECTOR OF THE CUSTOMS CHAMBER

I. Summary of a doctoral dissertation

This doctoral dissertation on the legal status of a director of the Customs Chamber discusses issues related to the scope of rights and obligations of the said director as well as the director's role and position in the customs administration structure. The considerations demonstrated in this dissertation are aimed at finding the answer to the question: Is the political position of a director of the Customs Chamber adequate to the tasks carried out by him/her? Thus, focus was placed on presenting the organisational model of customs authorities of the Member States of the European Union. Studies carried out in the scope of customs administrations of the Member States showed that there is a model of a customs authority at the regional level which is an equivalent of the Polish director of the Customs Office.

The issues connected with the role of a director of the Customs Office in the structures of customs authorities were essential as they were the starting point for further analysis. Determination of the legal status of a director of the Customs Chamber would not have been possible without discussing the development of the legal basis for the functioning of Polish customs administration and its structure as well as customs administration bodies and their tasks. For this reason, it was necessary to refer to legal regulations pertaining to the functioning of the said bodies and to examine the legal construct of a director of the Customs Chamber. Consequently, this allowed to determine the role of a director of the Customs Office in the structures of the Customs Service. Additionally, it would not have been possible to move to other topics without indicating the role of a director of the Customs Office as a body functioning in the structure of public administration.

An analysis of international and national cooperation of a director of the Customs Office was also carried out. It included cooperation with international customs administration bodies, and cooperation with Polish public authorities, i.e. local Border Guard authorities and fiscal inspection. The dissertation also discusses the cooperation of a director of the Customs

Office at the external, eastern border of the European Union with the customs administration of Belarus, Ukraine and Russia.

Further considerations focused on the forms of legal decisions made by a director of the Customs Chamber. One of the characteristics of a director of the Customs Chamber is activity consisting in the application of provisions of law, in particular tax and customs law. This activity was presented in an analysis of decisions made by a director of the Customs Chamber carrying out the respective tasks. Furthermore, the dissertation discusses administrative decisions of a director of the Customs Chamber, including their classification, the process of decision making, discretion, subjectivism and their content, as well as their effectiveness, durability and faultiness. The analysis also covered legal acts, enforcement actions and decisions of a director of the Customs Chamber, bilateral and multilateral actions as well as examination of legal forms of action.

Next, the activities of a director of the Customs Chamber pertaining to international business transactions and customs administration were reviewed. Due to the existing link between a director of the Customs Chamber, as an authority taking account of the economic needs of the European Union, Poland and entrepreneurs, and international business transactions, reference was made to problems arising therefrom. The analysis that was carried out is, indeed, important as it not only demonstrates issues faced by a director of the Customs Chamber at the external border of the European Union and in Poland, but also allows to determine the director's status and the value thereof for legal transactions. A staff and training policy of a director of the Customs Chamber was also examined. The issue of staff and training seems to be particularly important when tasks are carried out by officers and employees. The activities of a director of the Customs Chamber in various regions of Poland were the subject of studies that revealed problems in execution and showed the adopted solutions comprising tools that improve the performance of tasks conferred on that body.

The dissertation also presents the directions of changes in Polish customs administration. The said changes are to consolidate the Customs Office with fiscal administration and fiscal inspection into National Treasury Administration. Changes that are to be introduced into fiscal and customs administration and the direction thereof were also covered. It is hard to say whether the new structure (revenue offices, customs and fiscal offices and fiscal administration chambers) will be more effective than the existing system of revenue offices, customs offices, fiscal chambers and customs chambers. There is no way of proving that the new system will be better than the current one. We will have to wait for the effects.

The above mentioned analysis of the political position of a director of the Customs Chamber, conducted as part of this doctoral dissertation, has not revealed any signs of imbalance between the legal status of the authority and the scope of its tasks. This is shown both by the assessment of the legal situation made with regard to the role of a director of the Customs Office in the organisational structure of Polish customs administration and legal forms of the director's operations, and by a study of international and national cooperation of the said authority. Thus, the thesis proposed in the introduction, i.e. that the political position of a director of the Customs office is adequate to the tasks carried out, was confirmed.